

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1140
96TH GENERAL ASSEMBLY

Reported from the Committee on General Laws, April 26, 2012, with recommendation that the Senate Committee Substitute do pass.

4440S.05C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 165.111, RSMo, and to enact in lieu thereof four new sections relating to the reporting of financial information by political subdivisions, with existing penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 165.111, RSMo, is repealed and four new sections enacted in lieu thereof, to be known as sections 37.853, 37.855, 37.857, and 165.111, to read as follows:

37.853. 1. The office of administration shall maintain municipal government, including any city not within a county, accountability information on the Missouri accountability portal established under section 37.850. The Missouri accountability portal shall provide public access to a complete, transparent, and comprehensive database of municipal government, including any city not within a county, financial information as a means of creating better public understanding of municipal government, including any city not within a county, practices and operations.

2. Individual municipal governmental, including any city not within a county, entities shall collect and transmit, to the office of administration, the public information applicable to all municipal government, including any city not within a county, as provided in this section.

3. Municipal governmental, including any city not within a county, entities shall annually provide to the office of administration a copy of the annual report of the financial transactions of the

18 municipality that the municipality is required to provide to the state
19 auditor under section 105.145.

20 4. This section shall become effective December 31, 2012.

37.855. 1. The office of administration shall maintain public
2 school accountability information on the Missouri accountability portal
3 established under section 37.850. The Missouri accountability portal
4 shall provide public access to a complete, transparent, and
5 comprehensive database of school district and charter school financial
6 information as a means of creating better public understanding of
7 public school practices and operations.

8 2. School districts and public charter schools shall annually
9 collect and transmit, to the office of administration, the public
10 information as provided in this section.

11 3. School districts and public charter schools shall annually
12 provide the office of administration with detailed compensation
13 information for all school employees, including all extra duty
14 compensation and all employee benefits, the district's annual operating
15 budget and bonded indebtedness. School districts and charter schools
16 shall provide all information required under this subsection to the
17 office of administration in an electronic format that is commonly used
18 by the school district in its communications.

19 4. This section shall become effective June 30, 2013.

37.857. 1. The office of administration shall maintain county
2 government accountability information on the Missouri accountability
3 portal established under section 37.850. The Missouri accountability
4 portal shall provide public access to a complete, transparent, and
5 comprehensive database of county government financial information as
6 a means of creating better public understanding of county government
7 practices and operations.

8 2. Individual county governmental entities shall collect annually
9 and transmit, to the office of administration, the public information
10 applicable to all county governments as provided in this section.

11 3. Specifically, the county government shall annually provide to
12 the office of administration detailed compensation information for all
13 elected county officials, including all extra duty compensation and all
14 employee benefits, a copy of the detailed financial statement required
15 under section 50.800, and any cash reserves. In addition to bonded

16 **debt, the county shall disclose any expenditures made pursuant to a**
17 **real property lease, specifying the nature and duration of the**
18 **lease. The office of administration shall establish clear standards for**
19 **budget format and detail, to ensure that all county government budgets**
20 **contain all necessary information.**

21 **4. This section shall become effective December 31, 2013.**

165.111. 1. The school board of each district, for any year for which it
2 does not cause an audit to be performed by October thirty-first after the close of
3 the school year, shall make and publish, not later than September first, in some
4 newspaper as described in section 493.050 published in the school district, and
5 if there is none then in some newspaper of general circulation within the district,
6 a statement of all receipts of school moneys, when and from what source derived,
7 and all expenditures, and on what account; also, the present indebtedness of the
8 district and its nature, and the rate of taxation for all purposes for the year. The
9 statement shall be duly attested by the president and secretary of the board, and
10 the secretary shall forward a copy to the state board of education on forms
11 prescribed by the board.

12 **2. The school board of each district for any given year shall**
13 **provide a full detailed financial statement that will include the names**
14 **and total compensation packages of, and any expenses made by or on**
15 **behalf of, the district's superintendent, and all assistant**
16 **superintendents. If consultants are hired for administrative duties, the**
17 **district shall publish the total compensation package of each**
18 **consultant, and the disclosure shall be made separate for each**
19 **individual administrator. The statement shall be forwarded to the**
20 **department of elementary and secondary education, and all the**
21 **information included in the statement required under this subsection**
22 **shall be published on the department's internet website.**

23 **3. For purposes of subsection 2 of this section, "total**
24 **compensation package" includes, but is not limited to, base salary,**
25 **retirement benefits, dues and club memberships, housing and auto**
26 **allowances, entertainment allowances, cell phone or personal digital**
27 **assistant and service contract, deferred compensation, buy-out clause,**
28 **pay-for-performance goals, donations from school foundations, and any**
29 **other valuable consideration provided as cash, credit, or services as a**
30 **result of employment, expressed in dollars.**

31 **4. The state board of education shall not release the state aid apportioned**

32 to the district for the next ensuing school year until a copy of the required
33 statement has been received at its office in Jefferson City and has been approved
34 by it. Any school board which fails, refuses or neglects to order the statement to
35 be made, and any officer of the board who fails, refuses, or neglects to prepare,
36 publish and forward the statement, as required by this section, when ordered by
37 the board, is guilty of a misdemeanor and punishable by a fine not to exceed one
38 hundred dollars. Annual or biennial audit summaries shall be published
39 according to section 165.121.

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